

ASSET TYPES

Asset Type Code Definitions are as follows:

(A) **Stores** are subdivided into commodity groups. The commodity groups classifications prescribed below represent the minimum breakdown necessary for reporting to Headquarters. The definition given for each commodity group is intended to be an example and is not restricted to the items listed.

STORES		
Asset Type Code Number	Name	Definition
001	Building and Road Materials and Supplies.	Includes masonry, concrete and road materials (such as gravel, crushed stone, sand, lime, plaster, brick, tile, tar and asphalt), lumber, wall board, roofing, building insulation, paints and other protective coatings, and glass and glazing materials.
002	Hardware and Small Tools	Includes general hardware, builders' hardware, bolts, screws, nails, and small tools.
003	Chemicals and Compounds	Includes acids, salts, caustics, gases, etc., exclusive of reactor and other special material.
004	Metals and Metal Alloys	Includes ingots, bars, rods, sheets, iron and steel shapes, and other forms of metals and metal alloys, exclusive of the reactor and other special materials.
005	Electrical Materials and Supplies	Includes wire, cable, poles, steel tower sections, wiring, supplies, conduit boxes, panels, receptacles, plugs, sockets, fuses, insulators, pole brackets, anchors, crossarms, pole line hardware, conduit and fittings, insulating materials, telephone and signal parts, parts for electrical motors, and generator parts.
006	Electronic Supplies	Includes tubes, condensers, resistors, and chassis parts
007	Mechanical Materials and Supplies	Includes parts for mechanical equipment, bearings, bushings, couplings, gears, pipe and tubing, pipe fittings, valves, packing and gaskets, parts for mechanical control apparatus, welding supplies, manhole frames and covers, and plumbing fixtures and supplies.

STORES		
Asset Type Code Number	Name	Definition
008	Custodial Materials and Supplies	Includes cleaners, polishers, and disinfectants
009	Medical Materials and Supplies	Includes gauze, bandages, and medicinal compounds and formulas
010	Office Materials and Supplies	Includes paper, printed forms, and small items of office equipment not classifiable as equipment, as defined in Chapter VI
011	Fuels and Lubricants	Includes coal, coke, fuel oil, lubricating oil, gasoline, greases, and insulating oils and compounds
012	Clothing	Includes work clothing, uniforms, and smocks
013	Motor Vehicle Accessories and Repair Parts	Includes accessories and repair parts for maintaining automotive equipment
014	Heavy Mobile Equipment Accessories and Repair Parts	Includes accessories and repair parts for maintaining heavy mobile equipment
015	Laboratory Supplies	Includes glassware, photographic supplies, and miscellaneous supplies used in laboratories. Excludes chemicals and compounds, electrical materials and supplies, electronic supplies, and other items specifically included in other classifications
016	Miscellaneous Materials and Supplies	Includes materials and supplies not includable in other commodity group classifications
017	Special Process Spares	Includes only spare parts that are (1) unique to a specific project or plant, (2) obtainable only by special manufacture, and (3) used to replace parts of retirement units. Excludes common-use, off-the-shelf type items. An annual review of these unique spare parts is required in order to ensure that only usable items qualify for continuing retention. Obsolete items shall be expensed and removed promptly.

STORES		
Asset Type Code Number	Name	Definition
018	Returnable Containers	Includes DOE-owned reels, drums, and other containers designed to hold materials and products while they are in transit and which the recipient is to return when the contents have been removed. This category includes such containers used in transport materials purchased from vendors as well as DOE materials shipped to customers. Containers belonging to others are not to be included in stores inventory. Costs of DOE-owned special containers designed to hold or transport process materials and used exclusively in connection with intraplant and interplant operations are included in plant and equipment accounts when the containers meet the criteria for a retirement unit. Costs of DOE-owned containers may be charged directly to operations when, in the opinion of the field office manager, the value and nature of the containers do not warrant the costs of financial accounting and memorandum records necessary for effective management and quantity controls are maintained.
019	Yttrium	Includes ores, compounds, ingots, and other forms of yttrium
021	Stores work in Process	Identifies all costs incurred on partially completed special reactor materials, isotopes, barrier tubes, production materials, and stores that are in the processing, fabrication or production operation prior to completion and acceptance as a finished product of trimmings, short ends and other forms.
022	Scrap	Identifies costs assigned to all special reactor and other special material residues such as solutions, slag, chips, cuttings, borings, turnings, trimmings, short ends and other forms, and stores.

(B) **Special Reactor Materials** are subdivided by the following classifications:

Special Reactor Materials	
Asset Type Code Number	Name
031	Beryllium
032	Boron-10
033	Zirconium
034	Hafnium
035	Heavy Water

(C) **Other Special Materials** are subdivided by the following classifications:

Other Special Materials	
Asset Type Code Number	Name
041	Radium
042	Gold
043	Silver
044	Platinum
045	Rhodium
046	Palladium
047	Iridium
048	Osmium
049	Gallium

Other Special Materials	
Asset Type Code Number	Name
050	Americium-241
051	Protactinium-231
052	Neptunium-237
053	Barrier Tubes
054	Nickel Powder
055	Thorium-230
056	Uranium-234
057	Thorium-231
058	Ruthenium

(D) Radioisotopes are subdivided by the following classifications:

Inventoriable Radioisotopes	
Asset Type Code Number	Name
061	Aluminum-26
062	Silicon-32
063	Chlorine-36
064	Sodium-22
065	Cadmium-109
066	Promethium-147
067	Strontium-90
069	Thallium-204
06A	Americium-241
06B	Carbon-14
06C	Cesium-137
06D	Curium-244
06F	Hydrogen-3
06H	Krypton-85
06I	Technetium-99
06J	Uranium-234
06K	Xenon-127
06L	Californium-252
06M	Cobalt-60

Inventoriable Radioisotopes	
Asset Type Code Number	Name
06N	Nickel-63
06P	Strontium-89
06Q	Arsenic-73
06R	Colbalt-57
06S	Germanium-68
06T	Rubidium-83
06U	Selenium-75
06V	Vanadium-49
06W	Zinc-65
06X	Zirconium-88
06Y	Yttrium-88
06Z	All Other

Noninventoriable Radioisotopes	
Asset Type Code Number	Name
06E	Gadolinium-153
06G	Iridium-192
070	Yttrium-88
071	Yttrium-90

Noninventoriable Radioisotopes	
Asset Type Code Number	Name
072	Copper-67
073	Germanium-68
074	Calcium-45
075	Calcium-47
076	Gold-198
077	Iodine-131
078	Iridium-192
079	Iron-59
080	Mercury-203
081	Phosphorus-32
082	Polonium-210
083	Strontium-85
084	Sulphur-35
085	Xenon-133
086	Cerium-144
087	Gadolinium-153
089	Xenon-127
090	Palladium-103
091	Beryllium-7
092	Iron-52

Noninventoriable Radioisotopes	
Asset Type Code Number	Name
093	Strontium-82
094	Magnesium-28
095	Iodine-125
096	Tungsten-188
097	Actinium-225
099	Other Radioisotopes

(E) EM Stable Isotopes

EM Stable Isotopes	
Asset Type Code Number	Name
07A	Cadmium-112
07B	Cadmium-114
07C	Calcium-42
07D	Calcium-43
07E	Calcium-44
07F	Calcium-46
07G	Calcium-48
07H	Chromium-50
07I	Chromium-54
07J	Iron-54

EM Stable Isotopes	
Asset Type Code Number	Name
07K	Iron-57
07L	Iron-58
07M	Lead-204
07N	Lead-207
07P	Lead-208
07Q	Magnesium-25
07R	Magnesium-26
07S	Mercury-196
07T	Mercury-201
07U	Molybdenum-98
07W	Nickel-60
07X	Nickel-61
07Y	Nickel-62
07Z	Nickel-64
08A	Rubidium-87
08B	Silicon-29
08C	Silicon-30
08D	Strontium-84
08E	Strontium-88
08F	Tellurium-122

EM Stable Isotopes	
Asset Type Code Number	Name
08G	Tellurium-123
08H	Tellurium-124
08I	Thallium-203
08J	Tin-112
08K	Tin-115
08L	Ytterbium-168
08M	Ytterbium-170
08N	Zinc-67
08P	Zinc-68
08Q	Zinc-70
08R	Zirconium-96
08S	Zinc-66
08T	Zirconium-90
08U	Zirconium-92
08V	Zirconium-94
08W	Titanium-50
08Z	All Others

(F) Non-EM Stable Isotopes

Non-EM Stable Isotopes	
Asset Type Code Number	Name
09A	Boron-10
09B	Boron-11
09C	Carbon-13
09D	Helium-3
09G	Krypton-78
09H	Krypton-86
09I	Nitrogen-15
09J	Oxygen-16
09K	Oxygen-17
09L	Oxygen-18
09M	Xenon-124
09N	Xenon-136
09S	Deuterium-H2
09P	Lithium-6
09Q	Sulphur-34
09R	Sulphur-36
09Z	All Others

(G) **Nuclear Materials Inventories** are subdivided by the following classifications:

Nuclear Materials Inventories	
Asset Type Code Number	Name
100	Normal Uranium
110	Depleted Uranium
130	Enriched Uranium
170	Thorium
179	Uranium-233
189	Uranium in Cascade
190	Tritium
195	Deuterium
200	Lithium
219	Lithium Tails
220	Plutonium
225	Plutonium-238
229	Uranium-236
230	Neptunium-237
242	Plutonium-242
245	Americium-243
246	Curium
247	Berkelium

Nuclear Materials Inventories	
Asset Type Code Number	Name
248	Californium-252
298	Weapons Operating Cost
299	Weapons Depreciation Cost

(H) Petroleum Inventories

Petroleum Inventories	
Asset Type Code Number	Name
301	Petroleum Inventories
302	Heating Oil Inventories
315	Crude Oil, Revenue
316	Condensate, Revenue
317	Natural Gas, Revenue
318	Propane Gas, Revenue
319	Butane Gas, Revenue
320	Gasoline (Natural) Revenue
321	Butane Gas (B-G Mix) Revenue

(I) **Nuclear Fuel Fabrication Cost Inventory** is subdivided as follows:

Nuclear Fuel Fabrication Cost Inventory	
Asset Type Code Number	Name
351	Argonne Research Reactor (CP-5)
352	Biological Research Reactor (JANUS)
353	Experimental breeder Reactor No. 2 (EBR-2)
354	Ames Laboratory Research Reactor (ALRR)
355	Brookhaven High Flux Beam Research Reactor (HFBR)
356	Advanced Test Reactor (ATR)
357	Engineering Test Reactor (ETR)
358	High Flux Isotope Reactor (HFIR)
359	Oak Ridge Research Reactor (ORR)
360	Bulk Shielding Reactor (BSR)
361	Tower Shielding Facility (TSF)
362	Health Physics Research Reactor (HPRR)
363	Training Research and Isotope Production Reactor--General Atomic (TRIGA)
364	Fast Flux Test Facility (FFTF)
365	Experimental Breeder Reactor No. 2 Safety Research Modification (EBR-2-SRM)

(J) Completed Plant and Equipment valued at \$25000 or more and having a useful life of more than 2 years is subdivided by asset type and between real and personal property, defined below. We also recognize the category "related personal property" (also defined below) which should be included in an appropriate asset code for real property.

1. Real Property. Real Property includes land, improvements on the land or both, including interests therein. The chief characteristics of real property (real estate) are its immobility and tangibility. It comprises land and all things of a permanent and substantial nature affixed thereto, whether by nature or by the hand of man. By nature is meant trees, the products of the land, natural resources; by the hand of man, those objects, buildings, fences, bridges which he erects upon the land. All equipment or fixtures such as plumbing, electrical, heating, built-in cabinets, elevators, which are installed in a building in a more or less permanent manner, usually are held to be part of the real property.

2. Related Personal Property. Related personal property means any personal property which is an integral part of real property or is related to, designed for, or specially adapted to the functional or productive capacity of the real property and removal of this personal property would significantly diminish the economic value of the real property, or the related personal property, itself. Examples of related personal property are communication systems and telephone systems. Normally, common use items, including but not limited to general-purpose furniture, utensils, office machines, office supplies, or general purpose vehicles, are not considered to be related personal property. For accounting purposes, related personal property must be included in an appropriate asset code for real property (Asset Codes 401 through 699 and 800).

3. Personal Property. Any property that is not real or related personal property. Generally, movable items, that is, those not permanently affixed to and part of the real estate. Generally, but with exceptions, items remain personal property if they can be removed without serious damage to or diminished functional value of either the real estate or the items themselves.

The Asset Codes are as Follows:

Real Property		
Asset Type Code Number	Name	Definition
401	Land	Includes the cost of land owned by the Government and under the control of DOE. The Cost of land includes the purchase price, other acquisition costs, and removal costs less salvage realized in disposing of any facilities acquired with the land. Does not include acreage withdrawn from the Public Domain. Note: Not available for use with Balance Sheet Codes 22**, Fixed Assets--Depreciation.
410	Land Rights	Includes the costs of rights, interests, and privileges relating to land such as leaseholds, easements, rights-of-way, water and waterpower rights, diversion rights, and submersion rights.

430	Minerals	Includes both the cost of mineral rights and land containing mineral deposits owned by the Government.
440	Timber	Includes the cost of timber and pulpwood; cost of reforestation programs for the purpose of dust and soil erosion control, retention of water tables, etc.; cost of development and improvement of timber stand; and other forestry management costs. Note: Use of this code is limited to the DOE Savannah River Field Office (SR) and Oak Ridge Field Office (OR).
460	Site Preparation Grading and Landscaping	Includes the cost of general clearing, grading and drainage not directly related to the erection of buildings and structures. All landscaping is included.
470	Roads, Walks, and Paved Areas	Includes the cost of roads, bridges, streets, walks, paved parking areas and paved open areas between buildings, including any related costs of clearing, grading, base, surfacing, storm sewers or drains, curbs, gutters, culverts, lighting service, and other related facilities.
480	Fences and Guard Towers	Includes the cost of security fences, guard towers and lighting service. Fences associated with specific facilities such as ball parks and substations are included with the facilities protected.
490	Other Improvements to Land	Includes the cost of improvements not includable under codes 460, 470, or 480, such as airports, playgrounds, tennis courts, and athletic fields.
501	Buildings	Includes the cost of buildings and permanently attached appurtenances, such as elevators, fire protection, lighting, plumbing, heating, ventilation, and built-in air-conditioning systems (excluding window or console air-conditioning units that require no duct work or cooling towers) and the cost of piping, conduit, and cable permanently attached to and made a part of the building and that cannot be removed without cutting into the walls, ceilings, or floors. The division between building costs and the costs of utility systems is generally to be made at a point nominally 5 feet outside the building wall.
502	Experimental and Demonstration Projects	To capitalize incurred cost for experimental and demonstration projects with a useful life of 2 years or more. These projects include full-scale test facilities, pilot plants, and other prototype facilities
550	Other Structures	Includes the cost of such structures as dams, retention basins, reservoirs, swimming pools, pits, platforms, underground oil storage reservoirs, and stacks (when not a part of a building).
551	Environmental Credits	Includes the cost of environmental credits purchased in accordance with Clean Air Acts. These credits are purchased on an "as needed" basis for purposes of starting up a new project in a "No Net Increase" area

610	Communications Systems	Includes the cost of lines, poles, cables, and conduits; built-in radio transmitting and receiving equipment; and any installed equipment, otherwise portable, which has been so installed that it cannot be removed without damaging the equipment or damaging the building or structure in which it has been installed. Personal property such as telephones and intercommunication equipment should be included in asset code 730.
615	Electric Generation, Transmission and Distribution Systems	Includes the cost of all electric generation equipment; boiler plant equipment primarily used to supply steam to steam-electric generation equipment; transmission and distribution lines, poles, towers, grounding systems, substations, transformers, controls, cables, conduits, services, meters, and protective devices; lighting fixtures, wire, poles, standards and related accessories supplying electric lighting service to roads, walks, and fences. Personal property, such as portable generators, are included in asset code 799.
620	Fire Alarm Systems	Includes the cost of central office equipment necessary for receiving and transmitting alarms, including control wiring, both cable and open, and other associated overhead and underground equipment. Portable equipment which is not permanently connected to permanent wiring and which may be removed without affecting operation of the fire alarm system is included in asset code 750.
625	Gas Production, Transmission and Distribution Systems	Includes the cost of equipment involved in the production, storage, transmission and distribution of natural and artificial gas, including pipelines, services, and associated regulating and metering equipment of buildings served.
630	Irrigation Systems	Includes the cost of canals, ditches, waterways, flumes, pipelines and equipment used for irrigation purposes.
635	Railroad Systems	Includes the cost of railways, including bridges, trestles, culverts, crossing signals, clearing and grading, riprap, ties, ballast, rails, insulated joints, switches and accessories.
640	Sewerage Systems	Includes the cost of sewerage treatment and disposal facilities, including manholes, mains and lateral lines to point of tie-in with buildings served, and any septic tanks.
645	Steam Generation and Distribution Systems	Includes the cost of all equipment used for the generation and distribution of steam to the point of tie-in to buildings where such steam is utilized primarily for heating and for furnishing power to rotating equipment, including emergency turbo-generators. The cost of boiler plant equipment used primarily to supply steam to steam-electric generation equipment is included in code 615.
650	Water Supply, Pumping, Treatment and Distribution Systems	Includes the cost of wells, pumping and water treatments, and distribution facilities to the point of tie-in with buildings served.

655	Nuclear Steam and Electric Generation and Transmission Systems	Includes the cost of nuclear reactors and appurtenant equipment involved primarily and principally in the generation of steam for use in steam-electric generating equipment, fossil-fuel super-heaters electric generation equipment, and electric transmission facilities connecting the nuclear power-plant to the transmission or distribution network. The only reactors to be identified by this code are those which have significant electrical generation.
660	SPR Crude Oil Piping System	Includes the cost of pipelines and metering devices between the oil transporting vehicle and the oil storage site.
665	NPR Crude Oil Extraction and Distribution System	Includes the cost of real property and related personal property necessary for crude oil extraction and distribution such as the well casings, piping, and integrated equipment in the piping system; oil storage facilities and support buildings and structures. Does not include any personal property, which should be included in the appropriate asset code (710-799) for personal property.
670	Process Systems	Real or related personal property) Includes the cost of equipment used specifically in product manufacturing and processing, including associated measurement and control instruments, which are integral to the operation of real property, or which are so affixed to real property that removal of the equipment would significantly diminish the economic value of the real property or the equipment, itself.
680	Reactors and Accelerators	Real or related personal property) Includes the cost of reactors, proton synchrotrons, electron synchrotrons, cyclotrons, linear accelerators, Van De Graaf generators and other similar facilities, as well as the related equipment which is an integral part of the facility or related to, designed for, or specially adapted to, the functional or productive capacity of the real property, and removal of this equipment would significantly diminish the economic value of the real property or the equipment itself. Reactors with significant electrical generation should be identified with asset type 655.

Personal Property		
Asset Type Code Number	Name	Description
710	Heavy Mobile Equipment	Includes the cost of heavy mobile equipment (other than motor vehicles) such as concrete mixers, power shovels, cranes, compressors, rollers, road graders, tractors, farm implements, boats, and barges. The cost of trucks is included in code 725.
715	Hospital and Medical Equipment	Includes the cost of hospital, clinical, and dental equipment such as hospital beds, dentist chairs, instruments, sterilizers, and other scientific equipment used by dentist and doctors. Built-in or installed equipment which is an integral part of real property or is related to, designed for or specially adapted to the functional or productive capacity of the real property, removal of which would significantly diminish the economic value of the real property, or the equipment itself, must be included in the appropriate real property asset code (400 through 699 and 800).
720	Laboratory Equipment	Includes the cost of laboratory equipment such as microscopes, analytical balances, electronanalyzers, oscillographs, refractometers, light sources, vibrometers, and other scientific equipment usually associated with laboratories. The cost of furniture and fixtures and shop equipment are included in codes 730 and 755. Built-in or installed equipment which is an integral part of real property or is related to, designed for, or specially adapted to the functional or productive capacity of the real property, removal of which would significantly diminish the economic value of the real property, or the equipment itself, must be included in the appropriate real property asset code (400 through 699 and 800).
725	Motor Vehicles and Aircraft	Includes the cost of passenger cars, trucks, buses, jeeps, trailers, airplanes and fire trucks.
730	Office Furniture and Equipment	Includes the cost of office furniture and equipment such as machines, desks, drafting sets, safes, photographic equipment, copy making equipment, printing equipment and other office equipment regardless of where located. The cost of automatic data processing equipment is included in code 770. Built-in or installed equipment which is an integral part of real property or is related to, designed for, or specially adapted to the functional or productive capacity of the real property, removal of which would significantly diminish the property, or the equipment itself, must be included in the appropriate real property asset code (400 through 699 and 800).

Personal Property		
Asset Type Code Number	Name	Description
735	Process Equipment (Personal Property)	Includes the cost of equipment used specifically in product manufacturing and processing, including associated measurement and control instruments. Built-in or installed equipment which is an integral part of real property or is related to, designed for, or specially adapted to the functional or productive capacity of the real property, removal of which would significantly diminish the economic value of the real property, or the equipment itself, must be included in asset code 670.
740	Railroad Rolling Stock	Includes the cost of railroad rolling stock such as locomotives and cars
745	Reactors and Accelerators (Personal Property)	Includes the cost of accessory equipment, including associated measurement and control instruments, which are not real property.
750	Security and Protection Equipment	Includes the cost of weapons and equipment used for security, police, and fire protection purposes, except that all associated automotive vehicles are included in code 725. Built-in or installed equipment which is an integral part of real property or is related to, designed for, or specially adapted to the functional or productive capacity of the real property, removal of which would significantly diminish the economic value of the real property, or the equipment itself, must be included in the appropriate real property asset code (400 through 699 and 800).
755	Shop Equipment	Includes the cost of shop equipment such as lathes, drilling machines, rolling mills, hoist, grinders, forges, pipe cutting machines, presses, saws, shapers, and other equipment usually associated with shops, garages and service stations. Similar equipment used in laboratories and other areas for research purposes should also be identified by this code. Built-in or installed equipment which is an integral part of real property or is related to, designed for, or specially adapted to the functional or productive capacity of the real property, removal of which would significantly diminish the economic value of the real property, or the equipment itself, must be included in the appropriate real property asset code (400 through 699 and 800).
760	Reserve Construction Equipment Pool	Includes the costs of construction and automotive equipment held for the purpose of maintaining a reserve pool for use in the emergencies as part of the DOE mobilization program, or for secondary use in future construction programs.

Personal Property		
Asset Type Code Number	Name	Description
770	Automatic Data Processing Equipment	Includes the cost of all equipment used in automatic data processing, such as (1) tape equipment, whether used alone or in conjunction with electronic computers; (2) electronic computers and all peripheral or auxiliary equipment; (3) data transmission systems employing devices communicating or transmitting data from place to place for processing in an ADP system; and (4) all other equipment that is used in automatic data processing in conjunction with electronic computers. Equipment such as flexwriters, IBM typewriters, equipment reading the results of experiments, etc., shall be classified as ADP equipment when used primarily in conjunction with an ADP system. Excludes the cost of equipment such as analog computers, and air-conditioning for the processing room. Also, excludes the cost of automatic data recording or electronic control systems, including the computers, themselves, used to furnish operating guidance for control of machine tools, equipment used in process operations, reactors, accelerators, etc., or used to operate energy monitoring and control systems (EMCS). The cost of this type of equipment is included in the asset code for the equipment or system to which it furnishes operating guidance conjunction with electronic computers; electronic computers and all peripheral or auxiliary equipment; data transmission systems employing devices communicating or transmitting data from place to place for processing in an ADP system; and all other equipment that is used in automatic data processing in conjunction with electronic computers.
775	Operating System and System Administration Middleware	Includes all costs associated with implementing operating system and system administration middleware for internal use. This type of software represents layered software, e-mail, run-time services, communications, development tools, and utilities. The service life for this type of software is 5 years; program depreciation mechanism accordingly.
776	Enterprise and Other Business Software	Includes all costs associated with implementing enterprise and other business software for internal use. Enterprise software is used by multiple departments or divisions and supports a broad range of business processes and is normally purchased, not developed internally. Other Business Software includes those applications used to manage individual business functions such as finance, human resources, procurement, inventory, warehouse management, maintenance, and production scheduling. The service life for this type of software is 7 years; program depreciation mechanism accordingly.

Personal Property		
Asset Type Code Number	Name	Description
777	Personal Productivity and Desktop Software	<p>Includes all costs associated with implementing personal productivity and desktop software for internal use. Personal and desktop software is used on a personal computer to support office functions including word processing, spreadsheet manipulation, and graphics and overhead production. May reside on a personal computer's hard drive or be accessed from a server.</p> <p>The service life for this type of software is 3 years; program depreciation mechanism accordingly.</p>
778	Scientific and Manufacturing Software	<p>Includes all costs associated with implementing scientific and manufacturing support software. Scientific and manufacturing support software produces results that are used by engineering or research and development organizations in support of preparation of technical documents, drawings, process flowsheets, and specifications. This does not include software used in process control.</p> <p>The service life for this type of software is 5 years; program depreciation mechanism accordingly.</p>
779	Process Software	<p>Includes all costs associated with implementing process software for internal use. Process software is typically classified as part of another system, subsystem, or component that is integral to the control, monitoring, or assistance in the operation of one or more of these components.</p> <p>The service life for this type of software is 7 years; program depreciation mechanism accordingly.</p>
780	Portable Communications Electronic Equipment	Includes the cost of such equipment as portable transceivers (handi-talkies, walkie-talkies, paging units, etc.), vehicle radio units, base station and remote control units, portable audio public address systems, telephones, portable video systems.
799	Miscellaneous Equipment	Includes the cost of furniture and fixtures for hotels, dormitories, and apartments; laundry equipment; restaurant, cafeteria, and canteen equipment; and other miscellaneous equipment not includable in other codes. Built-in or installed equipment which is an integral part of real property or is related to, designed for, or specially adapted to the functional or productive capacity of the real property, removal of which would significantly diminish the economic value of the real property, or the equipment itself, must be included in the appropriate real property asset code (400 through 699 and 800).

Personal Property		
Asset Type Code Number	Name	Description
800	Improvements to Property of Others	Includes the cost of betterments made by DOE to land, land improvements (roads, runways, etc.), and to existing buildings, structures, building services, and utility systems not owned by DOE. New construction such as plants, laboratories and similar facilities built by DOE on land owned by others should be classified in Asset Type Code 501.
888	Summary - Nuclear Materials	Used only as a summary level asset type code for Nuclear Materials.
900	Unclassified Plant and Equipment	Includes the cost of major construction projects or operative portions thereof that have been physically completed and placed in service for which the unitization and classification of costs into plant and equipment accounts have not been completed. Allocation to production, research, community, and general facilities and to asset types 401 through 800 will require approximation in some instances, particularly at year-end when full allocation is required . (Year-end allocations may be reversed in October pending formal and more precise classifications.

(k) Other

Other Classifications		
Asset Type Code Number	Name	Definition
999	Report Substitution Codes	This code may be used on an interim basis for items not identified by month end. However, records associated with transfer activity cannot use this code. At fiscal year end, this code cannot be used.